

## File Release Note

Subject: IRAS Interface File Specification – Release 15.0 (Effective end Oct 2025)

We wish to inform you that the IRAS Interface File Specification Release 15.0 will take effect from the end of October 2025, replacing the current Release 14.0. This new release introduces key updates as per the latest IRAS guidelines. Please ensure that all submissions strictly adhere to the updated specifications.

To access the latest IRAS File Specification (Release 15.0), please visit the **PAT homepage**, click on **Resources**, and navigate to the **File Specification** section to download your copy.

## Summary of Key Changes

### General Updates

- IR8S Removed: Data to be reported under IR8A instead.
- All forms must be submitted together; no employee's form could be uploaded without the accompanying IR8A form.
- Sections B, C, and D in A8B: Removed as per IRAS guidelines.
- Employee Count Limit: Reduced from 9999 to 2000 records per batch submission.
- Nationality Code: No longer required.
- Source Code: No longer required.
- Formatted Address Fields: Removed; a single address field will now be used.
- Country Codes: List updated with certain codes removed.
- New Record Indicator: "R" introduced to denote revision batches.
- Bank Codes: Additional bank names have been included, and corresponding bank codes have been revised.  
For example:  
Old Entry: CITIBANK – Code: 6  
New Entry: CITIBANK NA – Code: 7214
- Employee ID type must be one of the following:
  - 1 = NRIC
  - 2 = FIN (Foreign Identification No.)
  - 4 = WP (Work Permit)
  - 11 = MIC (Malaysian IC)
  - 12 = Passport

### IR8A Specific Changes

- Removal of the following indicators:
  - IR8S
  - A8A
  - Gratuity/Ex-gratia
  - Cessation
  - IRAS Approval
  - Gross Commission
- Address Type: C/O indicator removed. If applicable, Address Line 1 must begin with "C/O".
- Removal of the following dates:
  - Period of Gross Commission payment

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- Approval date on compensation for loss of office
- Removal of the following amount:
  - Pension (combine 'Pension' with 'Retirement benefits')
  - Retirement benefit till 31/12/92
  - Breakdown for Allowance items (Transport, Entertainment, and Others) is no longer required. Amount should be reported under total Allowance only.
  - Employee voluntary contribution (overseas posting)

#### **A8A Updates**

- Place of Residence can now have up to 10 accommodation records per employee.
- Home leave fields (self, spouse, children) removed.
- Non-monetary awards above \$200 consolidated into a single field.

#### **A8B Updates**

- Sections B–D removed; only Section A retained.
- Stock option entry limit increased from 15 to 30.
- Company name must now be entered in a single line.
- MOA fields updated with revised calculations for stock option gains.
- Removal of the following amount:
  - Open Market Value Per Share as at the Date of Grant of ESOP/ESOW Plan
  - Gross amount qualifying for income tax exemption for stock option plans under ERIS
  - Gross amount not qualifying for tax exemption

#### **Validation and Revision Logic**

- New rules introduced to distinguish between amendment and revision batches.
- For standard revision submissions, only positive values are allowed, which will overwrite the previous values.

Should you have any questions or require further clarification, please contact Helpdesk at [helpdesk@crimsonlogic.com.sg](mailto:helpdesk@crimsonlogic.com.sg) or call 6887 7888.

Thank you for your attention and continued support.

Regards  
PAT Team